

## APPLICATION FOR HISTORIC PROPERTIES SPECIAL TAX ASSESSMENT

Contact Planning & Development (864) 467-4476

| Office Use Only: |                     |
|------------------|---------------------|
| Application#     | Fees Paid           |
| Date Received    | Accepted By         |
| Date Complete    | App Deny Conditions |

| APPLICANT/OWNER INFORMATION                         |                 |  |  |  |  |  |
|---|-----------------|--|--|--|--|--|
| *Indicates Required Field  APPLICANT                | PROPERTY OWNER  |  |  |  |  |  |
| *Name:  | THOI EITH OWNER |  |  |  |  |  |
| *Title:   |                 |  |  |  |  |  |
| *Address:   |                 |  |  |  |  |  |
| *State:   |                 |  |  |  |  |  |
| *Zip:   |                 |  |  |  |  |  |
| *Phone:   |                 |  |  |  |  |  |
| *Email:   |                 |  |  |  |  |  |
| PROPERTY INFORMATION                                |                 |  |  |  |  |  |
| *STREET ADDRESS                                     |                 |  |  |  |  |  |
| *TAX MAP #(S)                                       |                 |  |  |  |  |  |
| *PRESERVATION DISTRICT                              |                 |  |  |  |  |  |
| PROJECT INFORMATION                                 |                 |  |  |  |  |  |
| *TYPE OF APPLICATION:PreliminaryFinal               |                 |  |  |  |  |  |
| *ORIGINAL APPLICATION # (put N/A if not applicable) |                 |  |  |  |  |  |
| *USE:Owner-occupiedIncome-producing                 |                 |  |  |  |  |  |
| *(ESTIMATED) PROJECT START DATE                     |                 |  |  |  |  |  |
| *(ESTIMATED) PROJECT COMPLETION DATE                |                 |  |  |  |  |  |
| *(ESTIMATED) PROJECT COSTS \$                       |                 |  |  |  |  |  |
| *(ESTIMATED) QUALIFIED HISTORIC EXPENDITURES \$     |                 |  |  |  |  |  |
| *FAIR MARKET VALUE OF BUILDING/PROPERTY \$          |                 |  |  |  |  |  |
| TAXABLE VALUE OF PROPERTY \$                        |                 |  |  |  |  |  |
| HISTORIC DESIGNATION                                |                 |  |  |  |  |  |
| HISTORIC NAME OF PROPERTY (IF KNOWN)                |                 |  |  |  |  |  |

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| *THIS BUILDING IS: | City Landmark Building                                    |
|--------------------|---|
|                    | Contributing structure in local historic district         |
|                    | Contributing structure in National Register District      |
|                    | National Register Structure                               |
|                    | Other: Give brief overview of the history of the building |
|                    |   |
|                    |   |
|                    |   |

## **INSTRUCTIONS**

- 1. All applications and fees (made payable to the City of Greenville) must be received by the planning and development office no later than 2:00 pm of the date reflected on the Design Review Board schedule.
  - A. APPLICATIONS FOR OWNER OCCUPIED BUILDINGS

\$150.00

B. APPLICATIONS FOR INCOME-PRODUCING BUILDINGS

\$300.00

- 2. The staff will review the application for "sufficiency" pursuant to Section 19-2.2.6, Determination of Sufficiency and will contact the applicant to correct any deficiencies which must be corrected prior to placing the application on the Design Review Board agenda.
- 3. You must attach the following required documents. The Board may request additional information at any time to fully understand the proposal. Items submitted to the Board become the property of the City and will not be returned.

Please submit the following supporting documentation:

- Approval and or review of a Federal Tax Application from the SC Department of Archive and history, if applicable.
- Value of the property prior to the rehabilitation
- Written narrative indicating how the property qualifies as historic (Sec.40-15 (C and D)
- Plans and other documents detailing the proposed rehabilitation and
- Estimated qualifying rehabilitation expenditures.

## Please verify that all required information is reflected in the submittal package. Please submit one paper copy and one (1) electronic version of the submittal package.

4. **Please read carefully**: The applicant and property owner affirm that all information submitted with this application; including any/all supplemental information is true and correct to the best of their knowledge and they have provided full disclosure of the relevant facts.

In addition the applicant affirms that the applicant or someone acting on the applicant's behalf has made a reasonable effort to determine whether a deed or other document places one or more restrictions on the property that preclude or impede the intended use and has found no record of such a restriction.

If the planning office by separate inquiry determines that such a restriction exists, it shall notify the applicant. If the applicant does not withdraw or modify the application in a timely manner, or act to have the restriction terminated or waived, then the planning office will indicate in its report to the planning commission that granting the requested change would not likely result in the benefit the applicant seeks.

| 5. | To that er | end, the applicant hereby affirms that the | e tract or parcel of land subje   | ect of the attached application <b>is</b> | _ 01 |
|----|------------|--|-----------------------------------|---|------|
|    | is not     | _ restricted by any recorded covenant the  | nat is contrary to, conflicts wit | h, or prohibits the requested activity.   |      |

| *Signatures                     |  |  |
|---------------------------------|--|--|
| Applicant                       |  |  |
| Date                            |  |  |
| Property Owner/Authorized Agent |  |  |
| Date                            |  |  |

## Special Tax Assessment for Rehabilitated Historic Properties A Quick Reference

- 1. The special tax assessment for rehabilitated properties allows a historic property tax assessment to be 'frozen' at prerehabilitation value for up to 10 years for qualifying rehabilitation work.
- 2. A request for special tax assessment is evaluated by and acted upon by the Design Review Board (DRB), a ten-member board of Greenville citizens appointed by City Council
- 3. The Board is split into two Panels: the Neighborhood Design Panel hears applications in the Preservation Overlay Districts; the Urban Design Panel hears applications in the Central Business District
- 4. The property being considered for special tax assessment must be designated as 'historic' based on the following standards:
  - A. It is listed in the National Register of Historic Places.
  - B. It is at least 50 years old and is designated as a historic property by the DRB in accord with this article; or
  - C. It is at least 50 years old and is located in a historic district which has been designated as a preservation overlay district by the city zoning ordinance.
  - D. It meets such other and additional requirements as may be established by the General Assembly in the future.
  - See Sec. 40-152, Certification; Criteria for "historic" designation, of the City Code for more details.
- 5. Obtaining a special tax assessment is a two-step process:
  - A. Preliminary Certification: The DRB determines that the building qualifies as 'historic', and determines that the proposed rehabilitation work complies with design standards and required expenditures. Preliminary certification begins the special tax assessment and it valid for 2 years. During these 2 years, the rehabilitation work should be completed.
  - B. Final Certification: Once the project is completed, the DRB will verify the work was completed as approved and that qualified expenditures were made. Upon final certification, the special tax assessment will continue for the remainder of up to 10 years.
- 6. The Design Review Board evaluates the proposed rehabilitation work for consistency with The Secretary of the Interiors Standards and the City of Greenville design guidelines through a Certificate of Appropriateness application and process. Because most of the qualifying expenditures will be on interior work, the DRB will evaluate proposed rehabilitation on the interior of the building. The DRB will be focused on the public/semi-public spaces of the building (i.e. the foyer/living room/dining room in a residential building; the lobby/assembly spaces in a nonresidential building).
- 7. The qualifying expenses in the rehabilitation work must exceed 50% of the fair market value of an owner-occupied building, and 100% of an income-producing property.
- 8. Qualifying expenses include work required to stabilize and restore the historic structure, and to upgrade systems for modern occupancy (including kitchens, baths, HVAC, electrical and plumbing). The costs of additions are not qualifying expenditures. See Sec. 40-153, *Standards for review of rehabilitation work*, of the City Code for more specifics.
- 9. The Special Tax Assessment can be de-certified for the following reasons:
  - A. Written notice by the owner to the DRB and Greenville County Auditor to remove the preferential assessment;
  - B. Sale or transfer of ownership during the special assessment period, other than in ordinary course within probate proceedings;
  - C. Removal of historic designation by the Greenville City Council; or
  - D. Rescission of the approval of rehabilitation work by the DRB because of alterations or renovations by the owner or his estate which cause the property to no longer possess the qualities and features which made it eligible for Final Certification.
- 10. For more information regarding Special Tax Assessment for Rehabilitated Historic Properties see Chapter 40 of the Greenville City Code at www.municode.com/library/sc/greenville/codes/code\_of\_ordinances?nodeId=COOR\_CH40TA